




GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** November 15, 2019

**TO:** Mary Ann Cleary, Director, House Fiscal Agency  
Shane Hernandez, Chair, House Appropriations  
Jim Stamas, Chair, Senate Appropriations  
Christopher Harkins, Director, Senate Fiscal Agency  
Chris Kolb, Director, State Budget Office

**FROM:** Heather Frick, Director, Bureau of Local Government and School Services 

**SUBJECT:** 2019 Audit Charges Report

Please find enclosed for your consideration and transmittal one copy of charges for audits performed by the Community Engagement and Finance Division during the fiscal year ending September 30, 2018. This report is required by Section 906(1) of Public Act 207 of 2018, the General Government Appropriations Act, which provides as follows:

Sec. 906. (1) The department of treasury shall charge for audits as permitted by state or federal law or under contractual arrangements with local units of government, other principal executive departments, or state agencies. However, the charge shall not be more than the actual cost for performing the audit. A report detailing audits performed and audit charges for the immediately preceding fiscal year shall be submitted to the state budget director, the chairpersons of the relevant appropriations subcommittees, and the senate and house fiscal agencies not later than November 30.

Enclosure

cc: Rodney Taylor, Division Administrator, Community Engagement and Finance Division  
Katherine Kratz, Financial Manager, Budget Division, Michigan Department of Treasury  
Ken Osborne, Division Administrator, Budget Division, Michigan Department of Treasury  
Rachel E. Richards, Director, Office of Legislative Affairs

Department of Treasury  
Community Engagement and Finance Division  
Audit Charges  
Fiscal Year 2019

Billed and Received

Unit Name	County	Fiscal Year	Amount Billed
Nester Township	Roscommon	3/31/2016	\$ 17,250.00
Newberry Village	Luce	12/31/2017	20,700.00
Caledonia Village	Kent	6/30/2018	7,245.00
Cassopolis Village	Cass	6/30/2018	10,925.00
Forsyth Township	Marquette	3/31/2018	15,525.00
Bertrand Township	Berrien	3/31/2018	4,830.00
Bloomington Village	Van Buren	2/28/2018	10,465.00
Crockery Township	Ottawa	6/30/2018	7,705.00
Maple Grove Township	Manistee	6/30/2018	6,325.00
Yates Township Dial A Ride	Lake	9/30/2018	9,200.00
Marcellus Area Emergency Svcs	Cass	12/31/2018	4,715.00
Allegan County Road Commission	Allegan	12/31/2018	12,132.50
Menominee County Road Comm.	Menominee	9/30/2018	10,350.00
McCountysta County Road Comm.	Mecosta	12/31/2018	10,925.00
Gratiot County Road Comm.	Gratiot	9/30/2018	9,545.00
Newaygo County Road Comm.	Newaygo	9/30/2018	11,845.00
Three Oaks Village	Berrien	9/30/2018	9,085.00
Van Buren County Road Comm.	Van Buren	12/31/2018	10,465.00
Clare County	Clare	9/30/2018	54,050.00
Marquette County Road Comm.	Marquette	9/30/2018	17,250.00
Twin Cities Transit	Berrien	9/30/2018	11,615.00
Iron County Road Commission	Iron	12/31/2018	12,477.50
Dickinson County Road Comm.	Dickinson	12/31/2018	10,350.00
Osceola County Road Comm.	Ontonagon	12/31/2018	9,027.50
Subtotal Amount Billed and Received			<u>304,002.50</u>

Receivables

Unit Name	County	Fiscal Year	FY Accounts Receivable
Baraga County Road Commission	Baraga	9/30/2018	\$ 11,730.00
Barryton Village	Mecosta	2/28/2018	17,250.00
Barryton Village	Mecosta	2/28/2019	9,200.00
Bay Mills Township	Chippewa	3/31/2015	28,750.00
Bertrand Township	Berrien	3/31/2019	6,900.00
Bloomington Village	Van Buren	2/28/2019	10,810.00
Burlington Village	Calhoun	2/28/2019	4,600.00
Delta County Road Commission	Delta	9/30/2018	12,995.00
Eau Claire Village	Berrien	2/28/2019	9,775.00
Forsyth Township	Marquette	3/31/2019	13,800.00
Mueller Township	Schoolcraft	3/31/2017	1,380.00
Ontonagon County Road	Ontonagon	9/30/2018	9,430.00
Pierson Village	Montcalm	3/31/2015	23,000.00
Schoolcraft County Road Comm.	Schoolcraft	9/30/2018	10,695.00
Webberville, village of	Ingham	3/31/2016	<u>79,005.00</u>
Subtotal Accounts Receivable			<u>249,320.00</u>
Total Audit Charges 2019			<u><u>\$ 553,322.50</u></u>